

MEMORANDUM

TO: Joint Fiscal Committee
FROM: Hardy Merrill, Deputy Commissioner of Finance & Management
DATE: July 22, 2022
RE: Excess Receipts Report – 32 VSA Sec 511

Pursuant to 32 VSA Sec 511, attached please find a report on Excess Receipts approved for expenditure through the third quarter of FY 2022 (4/1/2022 through 6/30/2022). The full text of the governing statute is provided at the end of this memo.

Review Process

The Administration completes an extensive review prior to approving expenditure of excess receipts. The form required of departments can be found at: <http://finance.vermont.gov/forms/budget>. The review ensures approval does not overstep statutory guidelines. Requests that overstep statutory guidelines are either denied and/or held for the legislative budget process.

Departments are required to provide written answers to the following questions (although only the response to the first question is entered into the VISION database):

- Reason funds are available?
- Are additional funds anticipated from the same source available in this fiscal year and above the current appropriation?
- Is this increase one-time or ongoing?
- Why were funds not fully budgeted during budget development?
 - What is the current year appropriation or grant amount approved by the Joint Fiscal Committee for this fiscal year, from this source of funds for this purpose?
- If these are ongoing funds, will funds from this source be fully budgeted and appropriated next fiscal year?
- Were excess receipts requested from this source in the preceding two fiscal years? If so, explain why they were not budgeted.
- Are these excess receipts being received from another department (i.e., interdepartmental transfers)? If so, are they appropriated in that department or will excess receipts be required there as well?
- Relationship, if any, to the Budget Adjustment Act?



- Can excess receipts be used to reduce the expenditure of State funds?
- **Will excess receipts establish or increase the scope of a program, committing the State at any time to expend State funds?** [The form notes that in such instances, legislative approval is required.]
- For what, specifically, will excess receipts be used? What is the impact on programs if this excess receipt request is not approved?
- Are any of the excess receipts to be used for your department's administrative staff or operating expenses? If so, explain.
- Do the excess receipts have a matching fund requirement? If so, in which budget is the match found?
- If excess receipts are earned federal receipts, are the excess receipts being spent in the same (federal) program where they are earned? If not, explain.
- Have the excess receipts been received and deposited? If not, what date are funds expected?
- If approved, when will the expenditure first occur?

The VISION entry normally includes only the response to the first question – why are additional receipts available? However, for any individual Excess Receipt Request, the paper copy of the form with the full department response can be provided.

Broad Categories of Excess Receipt Requests

Requests for expenditure of excess receipts generally fall into several broad categories:

Coronavirus Relief Fund: This category temporarily exists to capture the expenses eligible for reimbursement under the U.S. Treasury's guidelines for the Coronavirus Relief Fund established under Sec. 5001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act, Public Law 116-136 of 2020.

FEMA Interdepartmental Transfer Fund: This category temporarily exists to capture the expenses eligible for reimbursement by the Federal Emergency Management Agency under the 2020 Coronavirus Pandemic.

Other COVID-19 Related: This category temporarily exists to capture receipts received related to the 2020 Coronavirus Pandemic. Other federal funding sources related to the 2020 Coronavirus Pandemic (ex. FEMA direct to Public Safety, CARES Act (non-CRF), CAA with CRRSAA, and the PPP Act) are included in this category.

Federal Funds: Departments estimate their likely federal receipts in the fall for the upcoming budget year, meaning the estimate is as much as nine-months old at the start of the budget year, and another 12 months older by the end of the budgeted fiscal year. Interim developments may mean the budgeted federal spending authority is insufficient, either because the federal award for an existing grant has been increased or spending authority from grants from earlier federal fiscal years can be used in the current year. Additionally, extraordinary events – such as the federal American Recovery and Reinvestment Act (ARRA) or federal aid to Vermont due to Tropical Storm Irene – may cause large, unanticipated spikes in federal receipts.

Interdepartmental Transfers: It is not uncommon for one department within state government (“Department A”) to purchase services from another department (“Department B”). In that instance, Department A budgets these expenditures just as they would any other type of expenditure: by type of expenditure and by the source of revenue that will fund these expenditures. Department B also budgets these expenditures, and identifies the source of revenue as “interdepartmental transfers.” This process results in a small amount of “double-booking” of spending authority but ensures that both departments have the necessary spending authority. In many cases, at the time of budget development, Department A has not yet decided from where to purchase the services in question, so Department B does not budget the interdepartmental transfer revenues. When Department A moves forward to contract for services with Department B after the budget has closed, then Department B must request an Excess Receipts approval for the additional spending authority to perform the services.

Other: Over 200 special funds exist under State law in which are deposited fees, user charges, penalties, specified taxes, etc. Departments estimate how much they will collect each year for each of these special funds, and base their spending plans accordingly. Actual collections may be higher than the original budget. Excess receipts may also be used in an instance where prior-year special fund spending authority was not utilized and needs to be created again in the subsequent year (similar to a carry-forward). In addition to restrictions in the excess receipts statute, each special fund has its own statutory restrictions that put guardrails around the use of special fund revenues.

Attached Report:

The attached report is a cumulative list of approved excess receipt requests for the first quarter of the current fiscal year. It includes ALL the data entered in VISION for that transaction, including:

- Transaction date
- Appropriation name and “DeptID”
- Agency/Department name
- Fund source – name and fund number
- Amount
- Comments in response to the question: “Why are funds available?” (VISION allows for a limited number of characters per cell entry.)

The data are split into the six broad categories of requests discussed with sorting by transaction date, DeptID, fund name, and amount.

Governing Statute:

32 V.S.A. § 511. EXCESS RECEIPTS

If any receipts including federal receipts exceed the appropriated amounts, the receipts may be allocated and expended on the approval of the Commissioner of Finance and Management. If, however, the expenditure of those receipts will establish or increase the scope of the program, which establishment or increase will at any time commit the State to the expenditure of State funds, they may only be expended upon the approval of the General Assembly. Excess federal

receipts, whenever possible, shall be utilized to reduce the expenditure of State funds. The Commissioner of Finance and Management shall report to the Joint Fiscal Committee quarterly with a cumulative list and explanation of the allocation and expenditure of such excess receipts.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Auditor of Accounts' Office	Auditor of Accounts	1250010000	6/20/2022	22045	CRF - Coronavirus Relief Fund	70,363	Reimbursement from F&M for costs associated with above programs -work performed due to CRF dollars received by the State of Vermont
Auditor of Accounts' Office	Auditor of Accounts	1250010000	6/20/2022	22045	CRF - Coronavirus Relief Fund	179,859	Reimbursement from F&M for costs associated with above programs -work performed due to CRF dollars received by the State of Vermont
Human Services Agency	Secretary's Office Admin Costs	3400001000	6/14/2022	22045	CRF - Coronavirus Relief Fund	78,825	Funds available from reversions executed statewide per 2021 Act 74 E.107(a) and 2021 Act 74 E.107(b), with Commissioner Greshin's approval. Uses include traveling nurse expenses at LTC facility. All costs for the uses above were incurred by 12/31/2021.
Public Service Department	PSD-Utility Ratepayer Arrears	2240892105	6/10/2022	22045	CRF - Coronavirus Relief Fund	564	Move CRF funds to deptids that need it. This will allow PSD to pay one of the last invoices relating to CRF VCAAP funding.
Subtotal Coronavirus Relief Fund (22045) - All Excess Receipts						329,611	
Buildings & Gen Serv-Prop	BGS-Property Management	1160300000	6/30/2022	21501	FEMA IDT Fund	(4,779,030)	These funds are available to cover costs incurred due to the public health emergency of the Corona Virus pandemic experienced nationwide and the application of FEMA reimbursement of eligible expenses due to public health emergency response
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/29/2022	21501	FEMA IDT Fund	106,860	These funds are available to cover costs incurred due to the public health emergency of the Corona Virus pandemic experienced nationwide and the application of FEMA reimbursement of eligible expenses due to public health emergency response.
Mental Health	Mental Health	3150070000	6/29/2022	21501	FEMA IDT Fund	582,400	VT Psychiatric Care Hospital (VPCH) experienced a COVID positive outbreak 12/2021 - 1/3/2022. A number of VPCH travel staff (contracted nurses) were instructed to use COVID protocol on those units and attend to the patients who were COVID positive.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	6/15/2022	21501	FEMA IDT Fund	34,486	These funds are available to cover costs incurred due to the public health emergency of the Corona Virus pandemic experienced nationwide and the application of FEMA reimbursement of eligible expenses due to public health emergency response.
Buildings & Gen Serv-Prop	BGS-Property Management	1160300000	6/15/2022	21501	FEMA IDT Fund	4,779,030	These funds are available to cover costs incurred due to the public health emergency of the Corona Virus pandemic experienced nationwide and the application of FEMA reimbursement of eligible expenses due to public health emergency response.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/15/2022	21501	FEMA IDT Fund	279,573	These funds are available to cover costs incurred due to the public health emergency of the Corona Virus pandemic experienced nationwide and the application of FEMA reimbursement of eligible expenses due to public health emergency response.
Human Services Agency	Secretary's Office Admin Costs	3400001000	6/9/2022	21501	FEMA IDT Fund	12,000,000	FEMA Public Assistance Disaster funding from the Department of Public Safety. AHS will be seeking reimbursement for COVID-109 community testing, community vaccine clinics, TLC nurse staffing and any other residual pandemic-related FEMA-eligible costs.
Children and Families	DCFS Admin & Support Services	3440010000	5/20/2022	21501	FEMA IDT Fund	100,000	FEMA assistance to support COVID emergency responses (100% FEMA Funded)
Children and Families	DCFS - General Assistance	3440060000	5/20/2022	21501	FEMA IDT Fund	8,700,000	FEMA assistance to support COVID emergency responses (100% FEMA Funded)
Military	MIL Admin/TAGO	2150010000	4/26/2022	21501	FEMA IDT Fund	45,000	Funding is requested for the 100% FEMA share for eligible activities related to the COVID-19 response (Presidential declared disaster DR-3437). Funds will be used to support National Guard COVID response missions.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Human Services Agency	Secretary's Office Admin Costs	3400001000	4/14/2022	21501	FEMA IDT Fund	26,000,000	FEMA Public Assistance Disaster funding from the Department of Public Safety. AHS will be seeking reimbursement for COVID-109 community testing, community vaccine clinics, TLC nurse staffing and any other residual pandemic-related FEMA-eligible costs.
Commerce & Community Dev Agency	Administration Division	7100000000	4/7/2022	21501	FEMA IDT Fund	4,600,000	FEMA has agreed to continue funding for our VT Everyone Eats Program thru June 30,2022. We are electing to continue this program with approval from AHS, memo attached.
Subtotal FEMA IDT Fund (21501) Excess Receipts						52,448,319	
Mental Health	Mental Health	3150070000	6/30/2022	22046	Emergency Rental Assist - ERA1	760,964	SFY22 program expenditures are eligible for ERAP funds per the attached program assessment prepared by Guidehouse and signed by Dep. Sec. Farnham, and AHS Dep. Sec. Daloz
Corrections	Correc-Correctional Services	3480004000	6/29/2022	22046	Emergency Rental Assist - ERA1	958,470	SFY22 program expenditures are eligible for ERAP funds per the attached program assessment prepared by Guidehouse and signed by Dep. Sec. Farnham, and AHS Dep. Sec. Daloz
Public Service Department	Regulation & Energy Efficiency	2240000000	6/21/2022	22044	Emergency Rental Assist - ERA2	10,000,000	Vermont received funds for emergency rental assistance program. This request is for the 2nd round of VERAP funding.
Children and Families	DCF-Reach up Rental Assist	3440892207	4/27/2022	22044	Emergency Rental Assist - ERA2	54,500,000	Award from US Treasury
Subtotal All Other COVID19-Related Excess Receipts						66,219,434	
Children and Families	DCFS - Reach Up	3440080000	6/29/2022	22005	Federal Revenue Fund	900,000	We received the May actuals for EITC from the tax department and they were far lower than previous years. This means that we need to earn more TANF.
Vermont Health Access	DVHA-Medicaid-Nonwaiver Prog	3410018000	6/22/2022	22005	Federal Revenue Fund	1,004,514	The 2022 federal only drug rebate receipts have not been sufficient to offset the CHIP program costs as expected. Additionally quarterly rebates have been received later than expected.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Disabilities Aging Ind. Living	DBVI Grants	3460030000	6/22/2022	22005	Federal Revenue Fund	200,000	Higher than planned DBVI Section 110 earned receipts due to supplemental reallocation award both from last year carried into this SFY and the current Federal Fiscal Year reallocation.
Mental Health	Mental Health	3150070000	6/21/2022	22005	Federal Revenue Fund	1,123,567	DMH received a number of new federal grants. MHBG COVID Supplemental - 500,000 This is Mental Health Block Grant funds to provide COVID emergency relief funding for the Community Mental Health Services Block Grant Program
Mental Health	Mental Health	3150070000	6/17/2022	22005	Federal Revenue Fund	270,000	DMH received a number of new federal grants. HRSA Grant - \$200,000 Lifeline - \$25,000 Grants for Homeless, and Bed Board - \$45,000
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	6/15/2022	22005	Federal Revenue Fund	950,000	OEO has a budget of \$3,583,937 for SFY22 in ESG CARES. However, their spending this year is coming in higher than that budget, and we are projecting earned revenue of \$4.5M.
Children and Families	DCFS - Child Support Services	3440040000	6/13/2022	22005	Federal Revenue Fund	650,000	OCS is 66% Federally funded. As a result, while we received the GF for pay act and the 27th payroll, we need to request the FF match.
Disabilities Aging Ind. Living	Vocational Rehab Grants	3460040000	6/10/2022	22005	Federal Revenue Fund	1,500,000	Higher than budgeted federal Social Security Ticket to Work receipts.
Children and Families	DCFS - Reach Up	3440080000	6/3/2022	22005	Federal Revenue Fund	6,863,414	The expenses in RUP have been far higher than we had anticipated due to increased caseload and increased cost per case. This means that we need additional revenue to support or payment of RUP caseload bills.
Crime Victims' Services Center	Victims Compensation	2160010000	6/2/2022	22005	Federal Revenue Fund	400,000	Grants approved in prior fiscal year budget not carried forward
Public Service Department	Regulation & Energy Efficiency	2240000000	6/2/2022	22041	ARRA-SEP-Revolving Loan	100,000	The ARRA funds have a "revolving loan" piece of funding. Where loans were given and then the original loan plus interest is repaid. This on top of the original lump sum put into this fund is the remaining balance.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Vermont Department of Health	Public Health Appropriation	3420021000	6/1/2022	22005	Federal Revenue Fund	18,000,000	The Department requests additional spending authority to expend funds awarded in the following supplemental award to the Centers for Disease Control and Prevention's Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program, CFDA 93.323
Human Services Agency	Global Commitment	3400004000	5/31/2022	22005	Federal Revenue Fund	90,000,000	CARES Act allowed for 6.2% fmap increase base Medicaid fmap for duration of COVID(PHE). The bump was built into BAA for July-Mar. PHE was extended until the end of the SFY so AHS will be able to draw down ~\$22M in federal funds for the Apr-June quarter.
Children and Families	DCFS - Family Services	3440020000	5/26/2022	22005	Federal Revenue Fund	1,161,527	DCF/Family services needs additional federal fund spending authority to align with projected earned revenue. Specific allocated budgets that are under projected earned revenue are as follows:\$125,200 for Adoption Incentive, \$726,893 for IV-E,
Disabilities Aging Ind. Living	Administration & Support	3460010000	5/26/2022	22005	Federal Revenue Fund	1,500,000	higher than estimated federal earnings at time of budget build, not related to COVID.
Disabilities Aging Ind. Living	DAIL - Long Term Care	3460080000	5/26/2022	22005	Federal Revenue Fund	192,000	Higher than estimated Money Follows the Person federal receipts
Agriculture, Food&Mrkts Agency	Food Safety/Consumer Assurance	2200020000	5/19/2022	22005	Federal Revenue Fund	225,000	All costs are reimbursed through Federal Awards per attached NOFA for both divisions
Agriculture, Food&Mrkts Agency	Ag Resource Mngmnt	2200040000	5/19/2022	22005	Federal Revenue Fund	120,000	All costs are reimbursed through Federal Awards per attached NOFA for both divisions
Education Agency	Administration	5100010000	5/17/2022	22005	Federal Revenue Fund	2,700,000	AOE was granted substantial emergency funding in FY21, much more than could be anticipated during the FY22 budget preparation time period.
Education Agency	Education Services	5100070000	5/17/2022	22005	Federal Revenue Fund	40,000,000	AOE was granted substantial emergency funding in FY21, much more than could be anticipated during the FY22 budget preparation time period.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Military	Air Services Contracts	2150020000	5/13/2022	22005	Federal Revenue Fund	300,000	Various appendices of the Master Cooperative Agreement with NGB. Additional federal spending authority is needed to meet operational needs through the end of the state FY. Operations range from 75-100% federal share funded
Military	Army - 100%	2150030000	5/13/2022	22005	Federal Revenue Fund	1,000,000	Various appendices of Master Cooperative Agreement with NGB. Additional federal spending authority is needed to execute a number of construction contracts & change orders prior to the end of the state FY. Contracts range from 50-100% federal share funded
Disabilities Aging Ind. Living	Developmental Services Grants	3460050000	5/5/2022	22005	Federal Revenue Fund	95,000	Higher federal receipts for State Children's Health Insurance Program (SCHIP).
Treasurer's Office	US Forest Sales to Towns	1260110000	5/4/2022	22005	Federal Revenue Fund	269,439	Federal Money
Human Services Agency	Secretary's Office Admin Costs	3400001000	5/3/2022	22005	Federal Revenue Fund	6,000,000	AHS Secretary's Office holds contract for COVID PCR testing. Testing expenses for Long Term Care facilities designated as for-profit will be paid using the VDH CDC Epidemiology and Laboratory Capacity (ELC) grant as a fund source
Vermont Department of Health	Substance Use Programs	3420060000	5/2/2022	22005	Federal Revenue Fund	5,000,000	Two awards. \$6,054,892 in funding from Substance Abuse & Mental Health Services Administration (SAMHSA) awarded as a supplement to the SABG, CFDA 93.959, through the Coronavirus Response and Relief Supplemental Appropriations Act (P.L. 116-260).
Children and Families	DCFS - 3Squares VT Cashout	3440070000	4/21/2022	22005	Federal Revenue Fund	3,000,000	USDA announced this year the largest increase in benefits to the SNAP program. USDA revised the Thrifty Food Plan tables, which States use to calculate benefits for households. USDA estimates that benefit levels will increase on average by around 25%.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Children and Families	DCFS - LIHEAP	3440090000	4/21/2022	22005	Federal Revenue Fund	6,011,529	DCF is putting out additional LIHEAP benefits as a result of increasing energy prices. Refunds are expected on the FFY, but unlikely to come before the end of the SFY.
Disabilities Aging Ind. Living	Vocational Rehab Grants	3460040000	4/21/2022	22005	Federal Revenue Fund	1,500,000	Higher than planned VR Section 110 earned receipts due to supplemental re-allotment award both from last year carried into this SFY and the current Federal Fiscal Year re-allotment.
State's Attorneys and Sheriffs	Sheriffs	2130200000	4/20/2022	22005	Federal Revenue Fund	630	FY20 ESACs haven't been accepted because it is impermissible for agencies to have direct access to their Federal Equitable Sharing Funds. The funds must be maintained by each agency's respective county/jurisdiction.
Subtotal Federal Funds (Including "Regular" ARRA) Excess Receipts (Excluding COVID-19-Related)						191,036,620	
Human Services Agency	Develop Disabilities Council	3400009000	44742	21500	Inter-Unit Transfers Fund	950	MOU from Dept. of Health (VDH). See section 5c for the purpose of the MOU.
Administration Agency	Secretary of Administration	1100010000	44740	21500	Inter-Unit Transfers Fund	12,000	Funds are available from AHS to pay for the Chief Prevention Officer position that is located in the Secretary's Office
Human Services Agency	Administrative Management Fund	3400020000	44736	21500	Inter-Unit Transfers Fund	100,000	The funds will be used to process invoices in the Admin Fund, mainly for the remaining BGS billbacks, ADS SLA/VOIP charges and annual charges to the AGO.
Buildings & Gen Serv-Gov'tal	BGS-Purchasing	1150500000	44732	21500	Inter-Unit Transfers Fund	116,505	Act 74 Section G.801(a), \$6.5 million ARPA was appropriated to the AOA to address the statewide costs of administering these (ARPA) funds, including the costs of related limited-service positions. Specific positions authorized in Section G.802(a)(3)
Buildings & Gen Serv-Gov'tal	BGS-Fee For Space	1160550000	44732	21500	Inter-Unit Transfers Fund	17,646	Funds are collected from AOT who has received the funding from FEMA.
Attorney General's Office	Attorney General's Office	2100001000	44727	21500	Inter-Unit Transfers Fund	160,000	Statewide provision of legal services 27th pay period - MOUs with the following state entities cover salaries & benefits of numerous AAGs - BGS, ADS, DEC, DFR, DHR, DLL, DPS, PSD, OPR, ORM, OST, AOT, VDH & AHS.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Criminal Justice Council	Criminal Justice Trng Council	2170010000	44720	21500	Inter-Unit Transfers Fund	169,000	These funds are available to do to MOU's with AOT for the Race Data Collection grant, and the Impaired Driver Grant.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	44718	21500	Inter-Unit Transfers Fund	20,000	Funds are available due to funding being provided by matching grants from Public Service Clean Energy Development Funds(CEDF), and Vermont Low Income Trust for Electricity (VLITE)
VOSHA Review Board	VOSHA Review Board	1280000000	44714	21500	Inter-Unit Transfers Fund	9,537	Additional Revenue received from VDOL in FY22 over Appropriated amount.
Environmental Conservation	Air & Waste Management Approp	6140030000	44714	21500	Inter-Unit Transfers Fund	450,000	These funds are available due to MOUs entered into with both VDH and VTrans for projects within our Air Quality and Climate Division as well as our Waste Management and Prevention Division. MOUs are attached.
Environmental Conservation	Air & Waste Management Approp	6140030000	44714	21500	Inter-Unit Transfers Fund	375,000	These funds are available due to MOUs entered into with both VDH and VTrans for projects within our Air Quality and Climate Division as well as our Waste Management and Prevention Division. MOUs are attached.
Environmental Conservation	Air & Waste Management Approp	6140030000	44714	21500	Inter-Unit Transfers Fund	36,500	These funds are available due to MOUs entered into with both VDH and VTrans for projects within our Air Quality and Climate Division as well as our Waste Management and Prevention Division. MOUs are attached.
Environmental Conservation	Management & Support Services	6140020000	44713	21500	Inter-Unit Transfers Fund	400,000	These funds are available to cover the increased costs of PayAct, Retirement and the 27thpayroll as they are all programs that are billed to the funders within these funds and can absorb these increased costs.
Environmental Conservation	Air & Waste Management Approp	6140030000	44713	21500	Inter-Unit Transfers Fund	500,000	These funds are available to cover the increased costs of PayAct, Retirement and the 27thpayroll as they are all programs that are billed to the funders within these funds and can absorb these increased costs.

FY 2022 Excess Receipts Report - Q4 with COVID19 categories - Run 7/20/2022

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Environmental Conservation	Water Programs Appropriaion	6140040000	44713	21500	Inter-Unit Transfers Fund	500,000	These funds are available to cover the increased costs of PayAct, Retirement and the 27thpayroll as they are all programs that are billed to the funders within these funds and can absorb these increased costs.
Children and Families	DCFS Admin & Support Services	3440010000	44712	21500	Inter-Unit Transfers Fund	200,000	The refugee assistance IDT expenses have increased dramatically this year. This is because VT has seen an increase in refugee resettlement as a result of the turmoil in Afghanistan &the Ukraine. We are requesting additional IDT spending authority, as the
State's Attorneys and Sheriffs	State's Attorneys	2130100000	44707	21500	Inter-Unit Transfers Fund	83,424	The granting agency has both federal and VT state funds available to support these programs which pay the salaries of the SAS Victim Advocates and Domestic Violence/Sexual Assault Prosecutors.
Financial Regulation	Administration	2210080000	44706	21500	Inter-Unit Transfers Fund	40,000	Funds being received from ACCD per Act 51 of 2021, Sec 2(a), (3)(A).
Vermont Department of Health	Administration	3420010000	44706	21500	Inter-Unit Transfers Fund	15,000	Funds are available through a memorandum of agreement (MOA) between the VT Dept. of Environmental Conservation (DEC) & the VT Department of Health (VDH), 2019-MOALEAD-DEC-VDH Amendment 1. This MOA in the amount of \$115,000.00 provides funding from
Vermont Department of Health	Public Health Appropriation	3420021000	44706	21500	Inter-Unit Transfers Fund	100,000	Funds are available through a memorandum of agreement (MOA) between the VT Dept. of Environmental Conservation (DEC) & the VT Department of Health (VDH), 2019-MOALEAD-DEC-VDH Amendment 1. This MOA in the amount of \$115,000.00 provides funding from
Vermont Department of Health	Public Health Appropriation	3420021000	44706	21500	Inter-Unit Transfers Fund	500,000	Memorandum of understanding (MOU) between the Dept of VT Health Access (DVHA) and the VT Dept of Health (VDH), MOU #03410-03-22. This MOU in the amount of \$664,163.00 provides funding from DVHA to VDH to administer statewide selfmanagement programming

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Libraries	Department of Libraries	1130030000	44705	21500	Inter-Unit Transfers Fund	17,924	Funds are available due to billings done to State Departments who access the WestLaw service, which is an online Law Library from the Department of Libraries.
Administration Agency	SOA Finance	1100090000	44701	21500	Inter-Unit Transfers Fund	155,000	AOA Financial Services Division to the Departments they provide services too. Billings are done at the beginning of the year based on the budget, and over time the actual expenditures have been less than the billings creating a positive fund balance.
Corrections	Correc-Correctional Services	3480004000	44693	21500	Inter-Unit Transfers Fund	800,000	There are three sources of these funds. DOC received grant funding from DPS (throughBJA Coronavirus Emergency Supplemental Funding award) in the amount of \$700,000. Additionally, ELC fundsthrough VDH were also awarded in the amount of \$630,000.
Human Services Agency	Administrative Management Fund	3400020000	44686	21500	Inter-Unit Transfers Fund	4,000,000	The funds will be used to process invoices in the Admin Fund, mainly for the remaining BGS billbacks, ADS SLA/VOIP charges and annual charges to the AGO.
Fish & Wildlife	FW Support & Field Services	6120000000	44684	21500	Inter-Unit Transfers Fund	250,000	These funds were provided to the Department, thru the Agency Central Office, via H.315 (Act 9)
Vermont Department of Health	Administration	3420010000	44680	21500	Inter-Unit Transfers Fund	1,500,000	Section C.106.1(a) approp. \$5,000,000.00 from Tobacco Litigation Settlement Fund to AHS to be used to make strategic investments to expand the supply of high-quality substance use disorder treatment & mental health professionals available to VT residents
Subtotal Interdepartmental Transfers						10,528,485	
Disabilities Aging Ind. Living	Administration & Support	3460010000	6/30/2022	21584	Surplus Property	260	Reimbursement from State Surplus for sale of desk that was no longer needed
Judiciary	Judiciary Appropriation	2120000000	6/28/2022	21811	Attorney Admission,Licensing,&	20,000	Gave and additional grant this year and this program is fully staffed.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Forests, Parks & Recreation	Parks	6130030000	6/28/2022	21270	State Forest Parks Fund	210,791	Correction to previous ERR 195. The correction is needed because the amounts were underestimated for the 26th and 27th payroll along with an underestimate of the additional operating expenses needed in the fund to close out the year.
Enhanced 911 Board	Enhanced 911 Board	2260001000	6/27/2022	21711	Enhanced 9-1-1 Board	85,000	We have ran out of spending authority as predicted in our BAA request, due to unattainable vacancy savings target of \$44,375 and 27th payroll and retirement increases that were unbudgeted.
Department of Liquor & Lottery	Liquor & Lottery Comm. Office	2320010000	6/27/2022	50300	Liquor Control Fund	22,000	Sales revenue to year end expected to remain, conservatively, at 5% over last year.
Public Safety	DPS-Emergency Management	2140030000	6/24/2022	21555	Emergency Relief & Assist Fd	318,919	The Emergency Relief Assistance Fund (ERAF) provides State funding to match Federal Public Assistance after federally declared disasters. Title 20: Internal Security and Public Safety 20 V.S.A. § 45).
Natural Resources Board	Natural Resources Board	6215000000	6/24/2022	21260	Act 250 Permit Fund	80,000	In FY22, salaries are anticipated to exceed the budgeted amount due the 27th payroll. Receipts for fund 21260 in FY22 are anticipated to exceed the amount budgeted for FY22 which will cover the additional expenses.
Transportation Agency	Program Development	8100001100	6/23/2022	20193	Transp Improvement District Fd	313,816	10 V.S.A. Chapter 151, Subchapter 5 Transportation Impact Fees
Cannabis Control Board	Cannabis Control Board	2330001000	6/21/2022	21970	Registration Fees Fund	15,000	The Medical Registry Program is transferred from DPS to CCB on 1-1-22 with no appropriation so additional funds are needed to cover the Program's last payroll expenses.
Children and Families	DCFS - Family Services	3440020000	6/21/2022	21810	SRS-Parental Child Support	10,000	These funds are cash receipts from child support collections for children in custody
Treasurer's Office	Office of the Treasurer	1260010000	6/17/2022	21520	Treas Retirement Admin Cost	210,000	Previous years contributions not yet expended.
Treasurer's Office	Debt Service	1260980000	6/17/2022	35200	Transp Infrastr Bond Debt Serv	19,908,239	BAA Act 83

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Public Service Department	Regulation & Energy Efficiency	2240000000	6/17/2022	21948	VT Community Broadband	118,500,000	Per Act 71 amounts can be transferred from ARPA funds for the purpose of funding the VCBB. This transfer will fund additional Pre-Construction and Construction efforts pertaining to broadband.
Forests, Parks & Recreation	Parks	6130030000	6/17/2022	21270	State Forest Parks Fund	600,000	It is anticipated that balance will be available in the parks special fund to cover the additional costs. In FY22, salaries are anticipated to exceed the budgeted amount due to the increase in retirement, pay act, and the 27th payroll.
Forests, Parks & Recreation	Lands Administration	6130040000	6/17/2022	21455	Vt Recreational Trails Fund	80,000	Balance is available in the State Recreational Trail Program fund that was carried forward from FY21.
Transportation Agency	Town Highway VT Local Roads	8100001900	6/17/2022	20135	Transportation FHWA Fund	40,000	Funds are available from the Statewide STIC(11) IPAD Pilot Training Program and the FHWA formula funds for the LTAP Program.
Transportation Agency	Department of Motor Vehicles	8100002100	6/17/2022	20165	Transportation Other Fed Funds	100,000	Funds are available from MCSAP Grant Agreements between the Agency of Transportation and the Federal Motor Carrier Safety Administration.
Transportation Agency	Rail	8100002300	6/17/2022	20155	Transportation-FRA Fund	375,000	FRA funds are available from the Tiger VII and BUILD Grants.
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	6/16/2022	21680	AF&M-Housing & Conservation Bd	12,000	Annual Grant Agreement with Vermont Housing and Conservation Board (VHCB)
Secretary of State's Office	Secretary of State	2230010000	6/16/2022	21928	Secretary of State Services	500,000	Funds are available due to a multitude of revenue streams within the Secretary of State's office being deposited into the Sec of State Special fund 21928. See attachment for more information.
Public Utilities Commission	Public Utilities Commission	2250000000	6/16/2022	21709	PUC-Special Fds	105,500	The PUC is special-funded by ratepayers. It has a reserve fund to address revenue fluctuations and shortfalls in times of economic stress. This reserve fund has sufficient monies to cover the additional spending authority.
Financial Regulation	Captive Insurance Division	2210020000	6/15/2022	21085	Captive Insurance Reg & Suprv	200,000	The funds are receipts from fees and billbacks.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Financial Regulation	Securities Division	2210031000	6/15/2022	21080	Securities Regulatory & Suprv	100,000	The funds are receipts from fees and billbacks.
Department of Liquor & Lottery	Liquor & Lottery Comm. Office	2320010000	6/15/2022	50200	Vermont Lottery Commission	15,950	Sales revenue to year end expected to remain, conservatively, at 5% over last year.
Department of Liquor & Lottery	Liquor & Lottery Comm. Office	2320010000	6/15/2022	50300	Liquor Control Fund	13,050	Sales revenue to year end expected to remain, conservatively, at 5% over last year.
Department of Liquor & Lottery	Liquor Warehouse-Distribution	2320030000	6/15/2022	21584	Surplus Property	1,364	Sale of surplus items between January and June
Department of Liquor & Lottery	Liquor Warehouse-Distribution	2320030000	6/15/2022	21584	Surplus Property	9,088	Sale of surplus items between January and June
Fish & Wildlife	FW Support & Field Services	6120000000	6/14/2022	20325	F&W Federal Revenues Fund	250,000	These funds are appropriated to state fish and wildlife agencies through the federal wildlife and sport fish restoration grant program on a reimbursement basis.
Military	MIL Vet Affairs Office	2150050000	6/13/2022	21975	Armed Services Scholarship Fnd	6,668	Appropriated from the Legislature into fund to support the Armed Services Scholarship program.
Children and Families	DCFS - Reach Up	3440080000	6/6/2022	21570	Food Stamp Recoveries	15,000	Cash Receipts from RUP recipients who received an overpayment of food stamp benefits.
Human Resources-Gov'tal	PERSONNEL OPERATIONS	1120010000	6/2/2022	59600	Human Resource Services	250,000	Internal Service Fund(s)
Human Resources-Gov'tal	DHR - VTHR Operations	1120080000	6/2/2022	59300	Financial Management Fund	100,000	Internal Service Fund(s)
Human Resources-Prop	Employee Benefits & Wellness	1125000000	6/1/2022	55100	Medical Insurance Fund	175,000	Internal Service Fund(s)
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	6/1/2022	21936	Information Center Revenues	50,000	Receipts come from Advertisement marketing panels placed in Information Centers around the State.
Fish & Wildlife	FW Support & Field Services	6120000000	6/1/2022	20305	F&W Fund - Nondedicated	680,000	These funds are available due to fund balances in dedicated funds and motorboat registration sub-fund.
Environmental Conservation	Management & Support Services	6140020000	6/1/2022	21475	Natural Resources Mgmnt	75,000	These funds are available to cover the increased costs of PayAct, Retirement and the 27thpayroll as they are all programs that are billed to the funders within these funds and can absorb these increased costs.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Environmental Conservation	Management & Support Services	6140020000	6/1/2022	21793	SRF Admin	25,000	These funds are available to cover the increased costs of PayAct, Retirement and the 27th payroll as they are all programs that are billed to the funders within these funds and can absorb these increased costs.
Libraries	Department of Libraries	1130030000	5/26/2022	21015	Elva S Smith Bequest	3,500	These funds are available due to a private bequest from the Elva S Smith organization to the Department of Libraries.
Financial Regulation	Insurance Division	2210011000	5/25/2022	21075	Insurance Regulatory & Suprv	800,000	The funds are receipts from fees and billbacks.
Vermont Department of Health	Public Health Appropriation	3420021000	5/25/2022	21469	Nuclear Regulatory Fund	20,000	The Dept. of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2022, additional spending authority is needed in the public health appropriation in the following funds:
Vermont Department of Health	Public Health Appropriation	3420021000	5/25/2022	21470	Medical Practice	100,000	The Dept. of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2022, additional spending authority is needed in the public health appropriation in the following funds:
Vermont Department of Health	Public Health Appropriation	3420021000	5/25/2022	21902	Health Department-Special Fund	250,000	The Dept. of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2022, additional spending authority is needed in the public health appropriation in the following funds:
Vermont Department of Health	Public Health Appropriation	3420021000	5/25/2022	21912	Evidence-Based Educ & Advertis	700,000	The Dept. of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2022, additional spending authority is needed in the public health appropriation in the following funds:
Disabilities Aging Ind. Living	Developmental Services Grants	3460050000	5/25/2022	21480	Otto Johnson Fund	59	Higher receipts received than budgeted in the Otto Johnson Fund.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Public Safety	Forensic Laboratory	2140090000	5/24/2022	21922	Blood & Breath Alcohol Testing	30,000	Civil Penalties from DUI Convictions.
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	5/24/2022	21235	Home Weatherization Assist	25,000	More time is being coded to the heating fuel tax special fund in OEO than the spending authority allows for. We are requesting additional spending authority to be able to earn this revenue in OEO.
Public Service Department	Regulation & Energy Efficiency	2240000000	5/17/2022	21708	PSD - EEU Admin/Eval Fund	225,000	Public Utility Commission rule changed management of these funds in February 2020. Each month, the PSD invoices the EEU's a calculated amount. These funds are in turn used to fund EEU related activities.
Public Service Department	Regulation & Energy Efficiency	2240000000	5/17/2022	21991	VT Clean Energy Dev Fund	70,000	The clean energy development funds has a revolving loan piece of funding. Where loans were given and now the original loan plus interest is repaid. This on top of the original lump sum put into this fund is the remaining balance.
Agency of Digital Services	Comm & Info Technology	1105500000	5/13/2022	58100	Information Technology	9,492,225	Seeking Communication IT funds for Bespoke contractual obligations & Bespoke non-stock software for staff augmentation, technical programming, security risk assessments, increased capacity, IRS compliance regulation enhancements, milestone modifications
Agency of Digital Services	Comm & Info Technology	1105500000	5/13/2022	58100	Information Technology	1,481,345	Seeking Communication IT funds for Bespoke contractual obligations & Bespoke non-stock software for staff augmentation, technical programming, security risk assessments, increased capacity, IRS compliance regulation enhancements, milestone modifications
Military	Air Services Contracts	2150020000	5/12/2022	21584	Surplus Property	15,302	Proceeds from sale of equipment
Disabilities Aging Ind. Living	Administration & Support	3460010000	5/5/2022	21813	VR Fees	680,000	Collected higher than anticipated receipts from the Employee Assistance Program.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Secretary of State's Office	Secretary of State	2230010000	5/2/2022	21150	Prof Regulatory Fee Fund	2,250,000	Spending authority for remainder of year activities in special fund. Special fund is currently in a deficit and the funds are not available. This fund will need to be reassessed in next state fiscal year to better align revenues and expenses.
Libraries	Department of Libraries	1130030000	4/29/2022	21015	Elva S Smith Bequest	16,500	These funds are available due to a private bequest from the Elva S Smith organization to the Department of Libraries
Buildings & Gen Serv-Capital	VT Expo major Maint 51/14(a)	1305100141	4/28/2022	21682	AF&M-Eastern States Building	50,000	Per 10 VSA 54, receipts made available for maintenance of the Big E (Eastern States Exposition) - Vermont Expo Building in West Springfield, MA
Department of Liquor & Lottery	Liquor & Lottery Comm. Office	2320010000	4/28/2022	50200	Vermont Lottery Commission	60,800	Sales revenue to year end expected to remain, conservatively, at 5% over last year.
Department of Liquor & Lottery	Liquor & Lottery Comm. Office	2320010000	4/28/2022	50300	Liquor Control Fund	90,500	Sales revenue to year end expected to remain, conservatively, at 5% over last year.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	4/27/2022	58800	Facilities Operations Fund	2,401,812	Fee for Space ended FY2021 with a positive fund balance of \$3,253,812 and we are requesting to be able to spend that fund balance to cover additional expenditures above what were budgeted in FY2022.
Children and Families	PA Fraud Recoveries	3440220000	4/27/2022	21560	Public Assistance Recoveries	10,000	Cash Receipts from RUP recipients who received an overpayment of public assistance benefits in SFY21 that we requested to carry forward into SFY22 in our SF carry forward memo.
Children and Families	DCFS - Child Development	3440030000	4/26/2022	21858	SRS-Build Bright Spaces/Future	9,852	Cash receipt revenue from SFY21 generated by the sale of special license plates through the DMV that DCFS is requesting to carry forward into SFY22.
Human Rights Commission	Human Rights Commission	2280001000	4/20/2022	21692	Human Rights Commission	8,957	The human rights commission receives funds as part of legal settlements that are retained by the commission to defray the costs of providing legal services. These funds are used to cover the cost of trainings provided by commission.

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Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Children and Families	DCFS - Family Services	3440020000	4/14/2022	21810	SRS-Parental Child Support	1,000	Parent Child Support special fund revenue from SFY21 was requested to be carried forward into SFY22 as part of DCF's SF carry forward memo.
Financial Regulation	Administration	2210080000	4/11/2022	21906	VT Fin Serv Ed & Victim Rest	300,000	Funds received as part of settlements related to State securities law enforcement matters, per Title 9 Chapter 150 section 5616f
Fish & Wildlife	FW Support & Field Services	6120000000	4/8/2022	20320	Duck Stamp Fund	50,000	Funds are available due to a cash balance from the sale of Waterfowl Stamps.
Subtotal Other Fund Excess Receipts						162,614,498	
TOTAL:						483,176,967	